## 234.370 Dealer's monthly return.

- (1) Every liquefied petroleum motor fuel dealer licensee shall file with the department, on forms prescribed by the department, a monthly tax return. The return shall be made under penalty of perjury and shall show such information as the department may require. The licensee shall file the return on or before the twenty-fifth day of the next succeeding calendar month following the month to which it relates.
- (2) The monthly tax return shall be accompanied by remittance covering the tax due.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 640, effective June 20, 2005. --Amended 1972 Ky. Acts ch. 61, sec. 16. -- Created 1960 Ky. Acts ch. 176, sec. 8, effective July 1, 1960.